

***CENTRAL LAFOURCHE
AMBULANCE SERVICE DISTRICT***

ANNUAL FINANCIAL REPORT

***AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2004***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-6-05



STAGNI & COMPANY, LLC

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

As of and for the Year Ended December 31, 2004

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FINANCIAL INFORMATION



STAGNI & COMPANY, LLC

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Commissioners
Central Lafourche Ambulance Service District
Raceland, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each fund of the Central Lafourche Ambulance Service District, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 2004, which collectively comprise the basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Central Lafourche Ambulance Service District.

A review consists principally of inquiries of personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modification that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated June 9, 2005, on the results of our agreed-upon procedures.

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To the Board of Commissioners
INDEPENDENT ACCOUNTANT'S REPORT
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As discussed in Note 1, the District has not presented Management's Discussion and Analysis that the Government Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements. The Budgetary Comparison Schedule is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Stagni & Company

Thibodaux, Louisiana
June 9, 2005



CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Statement of Net Assets

December 31, 2004

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 135,927
Investments	350,000
Due from other governments	643,654
Taxes Receivable	66,856
Accrued interest	5,250
Total current assets	<u>1,201,687</u>
Total assets	<u>1,201,687</u>
LIABILITIES	
Current liabilities:	
Deferred Revenues - taxes	\$ 710,254
Total current liabilities	<u>710,254</u>
Total Liabilities	<u>710,254</u>
NET ASSETS	
Unrestricted	491,433
Total net assets	<u>\$ 491,433</u>

See notes to the financial statements and accountant's review report.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Statement of Activities

For the Year Ended December 31, 2004

FUNCTIONS / PROGRAMS	Program Revenues		Net (Expense) Revenue
	Expenses	Charges for Services	Operating Grants & Contributions
Governmental activities:			
General government	\$ 330,026	\$ -	\$ -
Total governmental activities:			<u>(330,026)</u>
General revenues:			
Ad Valorem Taxes			431,449
Interest			6,342
Other			2,093
Total general revenues			<u>439,884</u>
Change in net assets			109,858
Net assets - beginning			824,239
Prior period adjustment			<u>(442,664)</u>
Net assets - ending			<u>\$ 491,433</u>

See notes to the financial statements and accountant's review report.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Balance Sheet

Governmental Fund Type - General Fund

December 31, 2004

	<u>General</u>
ASSETS	
Cash	\$ 135,927
Investments	350,000
Due from other governments	643,654
Taxes receivable	66,856
Accrued interest	5,250
Total assets	<u>\$ 1,201,687</u>
LIABILITIES	
Current Liabilities:	
Deferred revenue-taxes	<u>\$ 710,254</u>
Total liabilities	<u>710,254</u>
FUND BALANCES	
Unreserved	<u>491,433</u>
Total fund balances	<u>491,433</u>
Total liabilities, equity, and other credits	<u>\$1,201,687</u>
RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET	
FUND BALANCE - TO THE GOVERNMENT- WIDE STATEMENT	
OF NET ASSETS - NET ASSETS	
Total fund balances - from above	<u>491,433</u>
Net assets of governmental activities	<u>\$ 491,433</u>

See notes to the financial statements and accountant's review report.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Fund Type - General Fund

For the Year Ending December 31, 2004

REVENUES

Ad Valorem Taxes	\$431,449
Interest	6,342
Other	<u>2,093</u>
Total Revenues	<u>439,884</u>

EXPENDITURES

General government - current:	
Ambulance Service Contract	324,591
Accounting & Auditing	<u>5,435</u>
Total current expenditures	<u>330,026</u>
Total expenditures	<u>330,026</u>

Net change in fund balances	109,858
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FUND BALANCES

Beginning of year	824,239
Prior period adjustment	<u>(442,664)</u>
Beginning of year, as adjusted	<u>381,575</u>
Ending of year	<u><u>\$491,433</u></u>

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES:**

Net change in fund balances - from above	<u>\$ 109,858</u>
Change in net assets of governmental activities	<u><u>\$ 109,858</u></u>

See notes to the financial statements and accountant's review report.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2004

The Central Lafourche Ambulance Service District (the District) operates under provisions of the Louisiana Revised Statutes and local ordinances established by the Lafourche Parish Council. The District was created by ordinance enacted by the Lafourche Parish Council on July 23, 1983 and is an integral part of the Lafourche Parish Council.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Central Lafourche Ambulance Service District (the District) conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June 1999 the GASB unanimously approved Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments. One of the more significant changes in is to include a MD&A section providing an analysis of the overall financial position and results of operations and financial statements prepared using full accrual accounting for all of the activities. The District has not presented MD&A that the GASB has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The following is a summary of certain significant accounting policies:

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Lafourche Parish Council is the financial reporting entity for Lafourche Parish. The GASB established criteria for determining which component units should be considered part of the Lafourche Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Based on criterion applied, the District is a component unit of the Lafourche Parish Council. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Lafourche Parish Council, the general government services provided by the Council, or the other governmental units that comprise the financial reporting entity.

B. Basic Financial Statements – Basis of Presentation

Government-Wide and Fund Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2004

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (continued)

type activities. All of the District's administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and activities. These functions are also supported by general government revenues (ad valorem taxes and interest earned.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The net costs (by function) are normally covered by general revenue (ad valorem taxes and interest earned). This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental Funds are those through which the governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The Governmental Fund of the District are as follows:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2004

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. The governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The governmental fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

Ad valorem taxes and revenue sharing are considered susceptible to accrual. Interest income is recorded when received by the District. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. Budgets

The District complies with the "Louisiana Local Government Budget Act" and henceforth; budgets are adopted for its governmental fund on a modified accrual basis that is consistent with generally accepted accounting principles.

Annual budgets are prepared by the Secretary/Treasurer of the Board along with a budget message and presented to the Board for adoption no later than 15 days prior to the beginning of the fiscal year.

Budgets are adopted for the fiscal year and lapse at a year-end. The budget is amended by supplemental appropriations as needed to during the year to comply with state law.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2004

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. Investments are stated at cost.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished, as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

F. Fund Equity

In the government-wide financial statements equity is classified as net assets and displayed as unrestricted net assets. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

In the fund financial statements, governmental funds report equity as fund balance.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2004

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Budget Practices

The District's procedures in establishing the budgetary data for the financial statements required by Louisiana Revised Statutes 39:1303 are as follows:

- The Chief Executive Officer to the Board submits a proposed budget no later than fifteen days prior to the beginning of each year.
- After completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board and recorded in the minutes of the District. The Board, as allowed by state law, does not obtain public participation in the budget process.
- Budget amendments require the approval of the Board.
- All budgetary appropriations lapse at the end of each year.
- A budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board.

I. Taxes Receivable

The financial statements for the District contain no allowance for uncollectible accounts. Uncollectible amounts due for ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation in the financial position or operations of the funds.

J. Vacation and Sick Leave

The District has no full-time employees. There is no accumulated unpaid vacation at year-end. The District does not have a sick leave policy.

Note 2 DEPOSITS

At December 31, 2004, the District has book balances and bank balances (all deposits) of \$485,927. These deposits are categorized into three categories of credit risk.

- Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.
- Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2004

Note 2 DEPOSITS (CONTINUED)

- Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agent but not in the District's name and deposits which are uninsured or uncollateralized.

Year-end balances of deposits are as follows:

Category 1	\$135,927
Category 2	<u>350,000</u>
Total	\$485,927

Under state law, federal deposit insurance or the pledge of securities owned by the fiscal agent bank must secure these deposits (or the resulting bank balances). The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The District's deposits are secured from risk by \$100,000 of federal deposit insurance and \$385,927 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 AD VALOREM TAXES

Property taxes are levied each December 1 on the assessed value listed as of the prior January 1 for all real property, merchandise, and moveable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at the percentages of actual value as specified by Louisiana law.

A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 2004. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June.

Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended December 31, 2004 was 2.67 was assessed valuation on property within Central Lafourche Ambulance Service District for the purpose of maintaining ambulance service within the District.

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2004

Note 3 AD VALOREM TAXES (continued)

The Lafourche Parish Sheriff's Office collects the taxes levied and remits the taxes collected to the District. The District uses the revenue from ad valorem taxes collected to finance the next year's operations; therefore all taxes levied are recognized as deferred in the current year's financial statements.

On November 15, 2003 the voters of the District voted to renew for 10 years beginning with the year 2004 and ending with the year 2013, the levy of a special tax of 8 mills on the property subject to taxation within the District for contracting for private ambulance service in the Central Lafourche Ambulance Service District and/or acquiring, maintaining and operating equipment and facilities necessary to provide ambulance service for said District.

Note 4 COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members during the year ended December 31, 2004.

Note 5 DUE FROM OTHER GOVERNMENTAL UNITS

The amounts due from other governmental units consisted of December ad valorem tax collections due from the Lafourche Parish Sheriff to be remitted to the District in January.

Note 6 AMBULANCE SERVICES AGREEMENT

On December 1, 2003 the Board executed an agreement for ambulance service for the residents of Central Lafourche Ambulance District. The parties agreed that the term of the agreement shall be for a period of one year from January 1, 2004 through December 31, 2004 with an option to renew for two additional one year terms. On December 9, 2004 the Board authorized to renew the contract with Acadian Ambulance for emergency medical service. The terms of this year's agreement is for the twelve-month period from January 1, 2005 through December 31, 2005. The amount paid under this contract on January 18, 2005 was \$333,043.48.

***REQUIRED SUPPLEMENTARY
INFORMATION***

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Budget Comparison Schedule

General Fund

For the Year Ending December 31, 2004

	Budgeted Amounts			Variance -
	Original	Final	Actual	Favorable
		(no amendments)		(Unfavorable)
REVENUES				
Ad Valorem Taxes	\$462,925	\$462,925	\$431,449	(\$31,476)
Interest	5,486	5,486	6,342	856
Other	-	-	2,093	2,093
Total Revenues	468,411	468,411	439,884	(28,527)
EXPENDITURES				
General government - current:				
Ambulance Service Contract	342,300	342,300	324,591	17,709
Accounting & Auditing	3,300	3,300		3,300
Office expenses	6,550	6,550	5,435	1,115
Total current expenditures	352,150	352,150	330,026	22,124
Total expenditures	352,150	352,150	330,026	22,124
Excess (deficiencies) of revenues over expenditures	116,261	116,261	109,858	(6,403)
FUND BALANCES				
Beginning of year	377,200	377,200	824,239	447,039
Prior period adjustment	-	-	(442,664)	(442,664)
Beginning of year, as adjusted	377,200	377,200	381,575	4,375
Ending of year	\$ 493,461	\$ 493,461	\$491,433	(\$2,028)

See accountant's report.

***AGREED-UPON PROCEDURES
SECTION***



STAGNI & COMPANY, LLC

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners;

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Central Lafourche Ambulance Service District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Central Lafourche Ambulance Service District's compliance with certain laws and regulations during the year ended December 31, 2004 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$20,000 and no expenditures were made for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

There were no employees paid during the period under examination.

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4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

There were no employees included on the list of employees provided by management appeared.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 11, 2003 that indicated that the Commissioners had adopted the budget by a unanimous vote. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%, except that revenues of the General Fund were 6% in excess of amounts budgeted for the year.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated five had no approvals indicated on invoices or mentioned in the board's minutes.



Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Central Lafourche Ambulance Service District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no such payments were made.

The prior year report, performed by Ann T. Hebert, Certified Public Accountant, dated April 13, 2004, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Central Lafourche Ambulance Service District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 9, 2005

Stagni & Company

Thibodaux, Louisiana



LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

5/18/05 (Date Transmitted)

STAGNI & COMPANY, LLC
207 Lafaye Ave.
Thibodaux, LA
70301 (Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations). May 18, 2005

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [☒] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1107-1124.

Yes [☒] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [☒] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [☒] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Poland P. Kutchach Secretary 5/18/05 Date
Poland P. Kutchach Treasurer 5/18/05 Date
W. M. Bailey President 5/18/05 Date

CENTRAL LAFOURCHE AMBULANCE SERVICE DISTRICT

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended December 31, 2004

Reference Number	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
Accounting & Reporting #8 c				
2004-1	Inspection of documentation supporting each of the six selected disbursements indicated that five had no approvals indicated on invoices or mentioned in the board's minutes.	We will begin an approval process whereas one of the board members will initial all invoices prior to being paid.	Roland Knobloch, Secretary/Treasurer	July-05